Date: 02/27/01 S T A T E O F M 1999-00 Trustees' Financial	Summary - Cover Page	38_0695
I. IDENTIFYING INFORMATION		0695-11693723
OPI County Code District Legal Entity Code	38	
[X] Elementary [] High School [] K-12		
	 Powder River Belle Creek Elem	
II. CERTIFICATION		=========
Printed Name, Business Manager/Clerk		Date
Lori Dinstel		
Phone # (406)767-5778		
Printed Name, Chair, Board of Trustees	Signature	Date
Lealand Brimmer		
III. COUNTY SUPERINTENDENT		========
Printed Name, County Superintendent	Signature	Date
Charlotte Miller		
IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE		
[] 1 Manual- Double Entry [] 2 Manual- Columnar [X] 3 Software- Specify: FOXIE LADY		

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- -- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- -- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- -- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.
- -- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

Date: 02/27/01 S T A T E O F M O N T A N A 38_ 1999-00 Trustees' Financial Summary - Balance Sheet as of June 30, 2000 38_0695

Fund: 01- General Fund

Line	Description	2000 Value	L
ASSET	S AND OTHER DEBITS		_
01	01-Cash & Investments Less Warrants Payable 620		0
02	02-Tax Rcvbl Real/Pers-Net	1.63	0:
03	03-Tax Rcvbl-Protested-Net	6.34	0
04	04-Rcvbl Frm Othr Funds		0
05	05-Due Frm Othr Governments		0
06	06-Other Current Assets		0
07	07-Inventories		0'
80	08-Prepaid Expenses		0
09	09-Deposits		0 !
10	10-Land Improvements	############	1
11	11-Building Improvements	############	1:
12	12-Machinery/Equipment	############	1:
13	13-Cnstrctn Wrk in Progress	############	1:
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	############	1
15 	15-Amnts to be Provided	#############	1!
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	7.97	2
LIABI	LITIES		
21	21-Payble to Other Funds		2
22	22-Due to Governments		2:
23	23-Warrants Payable	#############	2
24	24-Othr Curr Liabilities		2
25	25-Deferred Revenue	7.97	2!
26	26-Other Liabilities		2
27	27-Bonds Payable	############	2'
28	28-Notes Payable	############	2
29	29-Lease Obligations	##############	2
30 31	30-Contracts&Judgements 31-Compensated Absences	##############	3 i
	31-Compensated Absences	#############	J.
35	35-TOTAL LIABILITIES (21 thru 31)	7.97	3!
	BALANCE/EQUITY		_
36	36-Reserve for Inventories		3
37	37-Reserve for Encumbrance		3'
38	38-Reserve for Endowment	##############	3
48	48-FUND BALANCE FOR BUDGET(961-970)		4
49	49-Invst Gen Fix Assets	##############	4
50	50-Contributed Capital	#############	5
51 	51-Retained Earnings	#############	5:
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)		5
====		=========	=:
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	7.97	5
====		=========	=:

Page _____ of ____ Balance Sheet - Page: 1

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695 1999-00 Trustees' Financial Summary - Balance Sheet as of June 30, 2000

Fund: 10- Transportation Fund

ine	Description	2000 Value
SSET	'S AND OTHER DEBITS	
1	01-Cash & Investments Less Warrants Payable 620	
2	02-Tax Rcvbl Real/Pers-Net	1.00
3	03-Tax Rcvbl-Protested-Net	
ŀ	04-Rcvbl Frm Othr Funds	
	05-Due Frm Othr Governments	
	06-Other Current Assets	
7	07-Inventories	
3	08-Prepaid Expenses	
)	09-Deposits	
)	10-Land Improvements	###############
	11-Building Improvements	##############
2	12-Machinery/Equipment	###############
3	13-Cnstrctn Wrk in Progress	###############
<u> </u>	14-Amt Avail in Dbt Srvc & Comp Abs Funds	##############
5	15-Amnts to be Provided	###############
)	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	1.00
LABI	LITIES	
	21-Payble to Other Funds	
)	22-Due to Governments	
} <u>{</u>	23-Warrants Payable	##############
	24-Othr Curr Liabilities	
	25-Deferred Revenue	1.00
	26-Other Liabilities	
	27-Bonds Payable	##############
	28-Notes Payable	##############
	29-Lease Obligations	##############
	30-Contracts&Judgements	##############
	31-Compensated Absences	#############
)	35-TOTAL LIABILITIES (21 thru 31) BALANCE/EQUITY	1.00
עאו	36-Reserve for Inventories	
,	37-Reserve for Encumbrance	
	38-Reserve for Endowment	#############
} }	48-FUND BALANCE FOR BUDGET(961-970)	π ππππππ #######
,	49-Invst Gen Fix Assets	##############
	50-Contributed Capital	###############
	51-Retained Earnings	###############
- 	or Recarded Earlithigs	**************************************
2===	52-TOTAL FUND BAL/EQUITY (36 thru 51)	
3	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	1.00

Balance Sheet - Page: 2 Page ____ of ____

Refer to instructions for detailed explanation of lines.

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695 1999-00 Trustees' Financial Summary - Balance Sheet as of June 30, 2000

Fund: 19- Non-Operating Fund

Line	Description	2000 Value	Lin
ASSET	S AND OTHER DEBITS		
01	01-Cash & Investments Less Warrants Payable 620	50955.29	01
02	02-Tax Rcvbl Real/Pers-Net		02
03	03-Tax Rcvbl-Protested-Net		03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments	- -	05
06	06-Other Current Assets		06
07	07-Inventories		07
80	08-Prepaid Expenses		80
09	09-Deposits		09
10	10-Land Improvements	###############	10
11	11-Building Improvements	###############	11
12	12-Machinery/Equipment	###############	12
13	13-Cnstrctn Wrk in Progress	##############	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	###############	14
15 	15-Amnts to be Provided	#############	15
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	50955.29	20
	LITIES		
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	################	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue		25
26	26-Other Liabilities		26
27	27-Bonds Payable	#############	27
28	28-Notes Payable	#############	28
29	29-Lease Obligations	#############	29
30	30-Contracts&Judgements	#############	30
31	31-Compensated Absences	#############	31
35	35-TOTAL LIABILITIES (21 thru 31)		35
	BALANCE/EQUITY		
36	36-Reserve for Inventories		36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#############	38
48	48-FUND BALANCE FOR BUDGET(961-970)	50955.29	48
49	49-Invst Gen Fix Assets	###############	49
50	50-Contributed Capital	##############	50
51	51-Retained Earnings	##############	51
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	50955.29	52
==== 53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	50955.29	=== 53
22	======================================	30933.23	===

Balance Sheet - Page: 3 Page ____ of ____

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695 1999-00 Trustees' Financial Summary - Balance Sheet as of June 30, 2000

Fund: 98- General Fixed Asset Account Group

Line	Description	2000 Value	Lin
ASSET	S AND OTHER DEBITS		
01	01-Cash & Investments Less Warrants Payable 620	###############	01
02	02-Tax Rcvbl Real/Pers-Net	###############	02
03	03-Tax Rcvbl-Protested-Net	#############	03
04	04-Rcvbl Frm Othr Funds	##############	04
05	05-Due Frm Othr Governments	##############	05
06	06-Other Current Assets	##############	06
07	07-Inventories	##############	07
08	08-Prepaid Expenses	##############	08
09	09-Deposits	##############	09
10	10-Land Improvements	***********	10
11	11-Building Improvements	147140.00	11
12	12-Machinery/Equipment	14/140.00	12
13	13-Cnstrctn Wrk in Progress		13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	++++++++++++	14
15	15-Amnts to be Provided	##############	15
	15-AMMICS to be Provided	#############	15
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	147140.00	20
21	-	###############	21
22	21-Payble to Other Funds	##############	22
	22-Due to Governments		
23 24	23-Warrants Payable 24-Othr Curr Liabilities	##############	23
		#############	24
25	25-Deferred Revenue	#############	25
26	26-Other Liabilities	#############	26
27	27-Bonds Payable	#############	27
28	28-Notes Payable	#############	28
29	29-Lease Obligations	##############	29
30	30-Contracts&Judgements	#############	30
31	31-Compensated Absences	#############	31
35	35-TOTAL LIABILITIES (21 thru 31) BALANCE/EQUITY	##############	35
36	36-Reserve for Inventories	#############	36
37	37-Reserve for Encumbrance	#############	37
38	38-Reserve for Endowment	##############	38
48	48-FUND BALANCE FOR BUDGET(961-970)	#############	48
49	49-Invst Gen Fix Assets	147140.00	49
50	50-Contributed Capital	################	50
51	51-Retained Earnings	##############	51
 52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	147140.00	52
====		=========	===

Balance Sheet - Page: 4 Page ____ of ____

STATE OF MONTANA

1999-00 Trustees' Financial Summary
Revenues Expenditures

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

Source		Description	1999 Value	2000 Value
	-	OTHER FINANCING JAL EQUITY TRANSFERS IN		
1111		District Levy-Real Property	8162.73	4753.43
1112		District Levy-Personal Property	910.84	
1113		District Levy-Heavy Mtr Vehicles		
1121		District-Vehicle Taxes and Fees	576.58	362.39
1510		District-Interest Earnings	1420.97	930.37
1900		District-Other Revenue - Explain	67.58	
3110		State and County Equalization	23562.72	23348.09
3115		State Special Ed Allowable Costs	1340.76	1374.68
3301		State In Lieu of Taxes-St Lands	132.02	
3430		State Aeronautics Fee	1.87	1.90
3440		State Personal Property Tax Reim	11506.01	10813.14
3460		Montana Oil and Gas Tax	14798.48	16673.99
		ENUES, OTHER FINANCING DUAL EQUITY TRANSFERS IN	(2)	58598.23
	Proj			
Prg Func Obj	Rptr	Description	1999 Value	2000 Value
CURRENT EXPEN	Rptr NDITUI	DescriptionRES, OTHER FINANCING L EQUITY TRANSFERS OUT	1999 Value	2000 Value
CURRENT EXPENUSES, AND RES	Rptr NDITUI	RES, OTHER FINANCING L EQUITY TRANSFERS OUT		
CURRENT EXPENUSES, AND RES	Rptr NDITUE SIDUAI	RES, OTHER FINANCING L EQUITY TRANSFERS OUT Personal Services-Salaries	19521.02	308.56
CURRENT EXPENUSES, AND RES	Rptr NDITUE SIDUAI	RES, OTHER FINANCING L EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits	19521.02 5000.00	308.56 3500.00
CURRENT EXPENUSES, AND RES	Rptr NDITUE	RES, OTHER FINANCING L EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services	19521.02 5000.00 319.00	308.56 3500.00 298.10
CURRENT EXPENUSES, AND RES	Rptr JDITUE SIDUAL	RES, OTHER FINANCING L EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials	19521.02 5000.00 319.00 1334.24	308.56 3500.00 298.10 1670.08
CURRENT EXPENUSES, AND RESELVED IXX 1XXX 1XX 1XX 1XX 1XX 1XX 1XX 1XX 1X	Rptr NDITUE SIDUAI	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries	19521.02 5000.00 319.00 1334.24 1250.40	308.56 3500.00 298.10 1670.08 1250.00
CURRENT EXPENUSES, AND RESELVED IN THE SELVED IN THE SELVE	Rptr	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv	19521.02 5000.00 319.00 1334.24 1250.40	308.56 3500.00 298.10 1670.08 1250.00
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05
CURRENT EXPENUSES, AND RESELVED IN THE SELVED IN THE SELVE	Rptr NDITUR SIDUAL	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials Personal Services-Salaries	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39 25974.29	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05 29478.67
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr NDITUR SIDUAL	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05 29478.67 550.00
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr NDITUH SIDUAN	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials Personal Services-Salaries	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39 25974.29 899.60	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05 29478.67 550.00
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr NDITUR SIDUAL	RES, OTHER FINANCING L'EQUITY TRANSFERS OUT Personal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Purchased Property Services	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39 25974.29 899.60 9728.13	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05 29478.67 550.00 6865.11 4456.06
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr NDITUI SIDUAI	RES, OTHER FINANCING Dersonal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Other Purchased Services Other Purchased Services	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39 25974.29 899.60 9728.13 4435.08	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05 29478.67 550.00 6865.11 4456.06
CURRENT EXPENUSES, AND RESERVED IN THE SERVED IN THE SERVE	Rptr NDITUH SIDUAN	RES, OTHER FINANCING Dersonal Services-Salaries Personal Services-Benefits Other Purchased Services Supplies and Materials Personal Services-Salaries Purchased Professional/Tech Serv Other Purchased Services Supplies and Materials Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Personal Services-Salaries Other Purchased Services Other Purchased Services Supplies and Materials	19521.02 5000.00 319.00 1334.24 1250.40 379.99 140.80 292.39 25974.29 899.60 9728.13 4435.08 637.64	308.56 3500.00 298.10 1670.08 1250.00 169.90 167.20 224.05 29478.67 550.00 6865.11 4456.06

Rev, Exp, Chgs - Page: 1

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Page	OL

Date: 02/27/01 S T A T E O F M O N T A N A 1999-00 Trustees' Financial Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	78236.48
(Use rollups and accounts as shown on Valid Acco	unts List.)	
SCHEDULE OF CHANGES WOR		
TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	19638.25
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	58598.23
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	78236.48
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTR Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4		

Rev, Exp, Chgs - Page: 2

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STATE OF MONTANA 1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

Source	Proj Rptr	Description	1999 Value	2000 Value
		OTHER FINANCING UAL EQUITY TRANSFERS IN		
1111 1112 1121		District Levy-Real Property District Levy-Personal Property District-Vehicle Taxes and Fees		1.26
3460		Montana Oil and Gas Tax		233.69
		ENUES, OTHER FINANCING DUAL EQUITY TRANSFERS IN		234.95
Prg Func Obj	Proj Rptr		1999 Value	2000 Value
		RES, OTHER FINANCING L EQUITY TRANSFERS OUT		
		Other Purchased Services Residual Equity Transfers Out	404.58	153.00 374.64
		ENDITURES, OTHER FINANCING L EQUITY TRANSFERS OUT	(3)	527.64

STATE OF MONTANA

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

(Use rollups and accounts as shown on Valid Accounts List.)		
SCHEDULE OF CHANGES WORKSHEET	=====	:========
TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	292.69
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	234.95
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	527.64
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR	(4) _	
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet must match		

Date: 02/27/01 STATE OF MONTANA
1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

Source	Proj Rptr De	escription	1999 Value	2000 Value
		THER FINANCING L EQUITY TRANSFERS IN		
1900 2240		istrict-Other Revenue - Explain ounty Retirement Distribution		
		JES, OTHER FINANCING AL EQUITY TRANSFERS IN	(2)	2307.00
Prg Func Obj	Proj Rptr De	escription	1999 Value	2000 Value
		S, OTHER FINANCING EQUITY TRANSFERS OUT		
		ersonal Services-Benefits esidual Equity Transfers Out	3782.39	2596.71 643.68
		DITURES, OTHER FINANCING EQUITY TRANSFERS OUT	(3)	3240.39

STATE OF MONTANA

2/2//01 SIAIE OF MONTANA
1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

(Use rollups and accounts as shown on Valid Accounts List.)		
SCHEDULE OF CHANGES WORKSHEET	:======	
TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	933.39
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2307.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	3240.39
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR	(4)	
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet must match		

Rev, Exp, Chgs - Page: 6

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STATE OF MONTANA

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

Source	Proj Rptr Description	1999	Value	2000 Value
	NUES, OTHER FINANCING RESIDUAL EQUITY TRANSFERS	: IN		
9710	Residual Equity Tra	nsfers In		50955.29
TOTAL CURREN	F REVENUES, OTHER FINANCI RESIDUAL EQUITY TRANSFER	S IN =====	(0)	50955.29
Prg Func Obj	Proj Rptr Description		Value	2000 Value
	NDITURES, OTHER FINANCING SIDUAL EQUITY TRANSFERS C			
TOTAL GUDDEN	E EVDENDITUDES OTHER EIN	TANGING		
	F EXPENDITURES, OTHER FIN SIDUAL EQUITY TRANSFERS (UT	(3)	

Date: 02/27/01 S T A T E O F M O N T A N A 1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

(Use rollups and accounts as shown on Valid Accounts List.)		
SCHEDULE OF CHANGES WORKSHEET		
TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	50955.2
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR	(4)	
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet must match		

Date: 02/27/01 S T A T E O F M O N T A N A 1999-00 Trustees' Financial Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

999 Value 2000 Value		escription	ptr Descr		Source
		THER FINANCING L EQUITY TRANSFERS IN	ES, OTHER	REVENUES,	
112.79		tate Technology Grant	State		3281
(2) 112.79	=====	UES, OTHER FINANCING AL EQUITY TRANSFERS IN	ESIDUAL E		
999 Value 2000 Value	1999 Va	escription	roj ptr Descr		_
		S, OTHER FINANCING EQUITY TRANSFERS OUT	ITURES, O	EXPENDITU	CURRENT
230.22	ıt	esidual Equity Transfers Ou	Resid	9 971	999 999
(3) 230.22		DITURES, OTHER FINANCING EQUITY TRANSFERS OUT			
230 230 230 230 230 230 230 230 230 230	1999 Va	escription S, OTHER FINANCING EQUITY TRANSFERS OUT esidual Equity Transfers Ou	roj ptr Descr ITURES, O DUAL EQUI Resid	Proj c Obj Rptr EXPENDITU ND RESIDUA 9 971	Prg Fun CURRENT USES, A 999 999

STATE OF MONTANA

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

(Use rollups and accounts as shown on Valid Accounts Li	ist.)	
SCHEDULE OF CHANGES WORKSHEET	========	=======
TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	117.43
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	112.79
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	230.22
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR	· · · <u></u> -	
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet must		

Rev, Exp, Chgs - Page: 10

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Proj

Rev, Exp, Chgs - Page: 11

Source Rptr Description

CURRENT REVENUES, OTHER FINANCING

SOURCES AND RESIDUAL EQUITY TRANSFERS IN

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Date: 02/27/01 STATE OF MONTANA
1999-00 Trustees' Financial Summary 38_0695

1999 Value 2000 Value

Page ____ of ____

Fund: 60- Building Fund

1510		ct-Interest Earnings	742.38	734.76
TOTAL CURRENT SOURCES, AND	REVENUES, (RESIDUAL EQU	OTHER FINANCING JITY TRANSFERS IN	=======================================	 734.76
Prg Func Obj	Proj Rptr Descrig		1999 Value	2000 Value
CURRENT EXPEN	DITURES, OTH			
	Residua 	sed Professional/Tech Serv al Equity Transfers Out		
	EXPENDITURE	ES, OTHER FINANCING TRANSFERS OUT		16511.68

STATE OF MONTANA

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 60- Building Fund

(Use rollups and accounts as shown on Valid Accounts List.)		
SCHEDULE OF CHANGES WORKSHEET	=====	========
TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	15776.92
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	734.76
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	16511.68
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR	(4)	
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet must match		

Rev, Exp, Chgs - Page: 12

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S T A T E O F M O N T A N A 1999-00 Trustees' Financial Summary

38_0695

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	9728.87
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2227.51
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	11956.38
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR	(4)	
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet must mate	–	above.

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15,22, and 23.

Rev, Exp, Chgs Recap - Page: 1 Page of _	Rev,
--	------

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 Miggallaneous Ducomons Fund

Fund: 15 - Miscellaneous Programs Fund

Project: 001 - Title VI - Effective Schls

Source	Proj Rptr	Description	2000 V	<i>T</i> alue
4510	001	Federal ESEA Title I & Title VI		545.00
		Total Rev. for Project 001		545.00
Prg Func Obj	Proj Rptr	Description	2000 V	<i>T</i> alue
289 222X 7XX	001	Property		545.00
		Total Exp. for Project 001		545.00
		TOTAL CURRENT REVENUES TOTAL CURRENT EXPENDITURES		545.00 545.00

Fund 15 - Page: 1 Page ____ of ____

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 002 - Accelerated LGST

Source	Proj Rptr	Description	2000 Value
1510 1900 3450	002	District-Interest Earnings District-Other Revenue - Explain State Accelerated LGST	523.16 377.26 160.09
		Total Rev. for Project 002	1060.51
Prg Func Obj	Proj Rptr	Description	2000 Value
1XX 222X 7XX 1XX 9999 971		Property Residual Equity Transfers Out	3193.23 7944.58
		Total Exp. for Project 002	11137.81
		TOTAL CURRENT REVENUES TOTAL CURRENT EXPENDITURES	1060.51 11137.81

Fund 15 - Page: 2 Page ____ of ____

Date: 02/27/01 STATE OF MONTANA

1999-00 Trustees' Financial Summary

38_0695

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 003 - Aesthetic Literacy

Source	Proj Rptr	Description	2000 Value
4600	003	Fed Grants-Other Via OPI	622.00
		Total Rev. for Project 003	622.00
Prg Func Obj	Proj Rptr	Description	2000 Value
450 222X 7XX	003	Property	273.57
		Total Exp. for Project 003	273.57
		TOTAL CURRENT REVENUES TOTAL CURRENT EXPENDITURES	622.00 273.57

Fund 15 - Page: 3 Page ____ of ____

STATE OF MONTANA 1999-00 Trustees' Financial Summary

38_0695

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15- Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	9728.8
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2227.53
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	11956.38
<pre>INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTRY Sum of line 36 and 37 from Balance Sheet: THIS YEAR less LAST YEAR</pre>	·	
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4) Note: Total of Line 52 on the Balance Sheet m		above

Page _____ of ____ Fund 15 - Page: 4

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695 1999-00 Trustees' Financial Summary - Detail Expenditure Report as of 6/30/00

51 ,	
51	
	1.36
XX XXX 4XXX 710 Land 0.00	
XX XXX 4XXX 715 Land Improvements 0.00	
XX XXX 4XXX 720 Buildings (Existing) 0.00	
XX XXX 4XXX 725 Major Construction 0.00	
XX XXX 4XXX 73X Major Equipment-New 0.00	
XX XXX 4XXX 74X Major Equipment-Repl 0.00	
XX XXXX 561 Tuition Within the State 0.00	
XX XXXX XXXX 562 Tuition Outside the State 0.00	

Detail Expenditures - Page: 1

Page	of	
raye	OL	

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695 1999-00 Trustees' Financial Summary- Project Reporter Codes

Proj Rptr	-	Rev Source	Title of Program	CFDA #	Project Number
					·
					
001	284	4510	Title VI - Effective Schls	84.298	3806953901
002	1XX		Accelerated LGST	State	3806953901
003	450	4600	Aesthetic Literacy	84.215G	3806953901

Project Reporter Code - Page: 1

Page _____ of ____

Date: 02/27/01 S T A T E O F M O N T A N A 38_0695 SPECIAL EDUCATION REVERSION WORKSHEET

Special Education Allowable Cost Payments: _____ a. Instructional Block Grant Entitlement 1268.96 b. Related Services Block Grant Entitlement 0.00 c. Total Special Education Allowable Cost Payment (district) 1268.96 Prorated Cooperative Cost Payments: ______ e. Related Services Block Grant Entitlement (paid to coop) 429.44 g. Minimum Special Education Expenditures to Avoid Reversion 1829.43 (c) * (1.33) + (e) * (0.33) 1829.43 h. GRAND TOTAL Allowable Special Education Expenditures (See attached worksheet) i. Special Education Reversion Amount

Note to District:

If the amount in (i) is greater than 0, this amount will be used to help fund next year's special education allowable entitlement. It is important to record this as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's entitlement. Please record the following adjusting entry in your General Fund as of 06/30/00:

0.00

General Ledger	Debit	Credit
X01-402 Revenue X01-680 Deferred Revenue	0.00	0.00
Subsidiary Ledger		
X01-3115 Special Ed. Allow	0.00	

If (g - h) is > 0, then [(g - h) * 0.75] = reversion

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (i) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

S T A T E O F M O N T A N A SPECIAL EDUCATION REVERSION WORKSHEET

ALLOWABLE SPECIAL EDUCATION EXPENDITURES WORKSHEET:

F	UND	01	24	25	26
PRG FUNC O					
			·	·	
	XX			·	
	XX			·	
	XX				
			•		
280 1XXX 6	XX	·	•	·	•
	XX				· <u> </u>
280 21XX 1	XX	·	·	·	· <u> </u>
			•		•
280 21XX 3	XX	·	·	·	· <u> </u>
280 21XX 42	XX		·	•	· <u> </u>
			·	·	· <u> </u>
280 21XX 62	XX		·	·	
	XX				
280 221X 1	XX		·	·	
280 221X 2	XX	_	·	·	
	XX			·	
280 221X 42	XX		·		
280 221X 5	XX		·	·	
280 221X 62	XX		·		
280 221X 7	XX		·		
280 222X 12	XX		·	·	
280 222X 2	XX		·	·	
280 222X 3	XX		·	·	[
280 222X 42	XX		·	1	
	XX		i	·	
280 222X 62	XX	· İ	·	·	
280 222X 72	XX	· İ	·	1	
	XX				· <u></u>
	XX			·	· <u></u>
	XX				. <u></u> i
	XX				· <u></u>
	XX			·	· <u></u>
					. <u></u> i
280 24XX 72	XX				
280 62XX 92					. <u> </u>
-					GRAND TOTAL
TOTALS	1829.	43			
					1829.43
			,	•	

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and objects 1XX and 2XX are only allowable if the district employs a certified special education director.